

## Message Text

LIMITED OFFICIAL USE

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ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 L-02 SS-15 SP-02 INR-07 SSO-00

INRE-00 OES-03 PM-03 SAM-01 RSC-01 /054 W

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FM AMEMBASSY MADRID

TO SECSTATE WASHDC IMMEDIATE 795

LIMITED OFFICIAL USE MADRID 166

STADIS//////////

E.O. 11652: N/A

TAGS: ENRG, SP

SUBJECT: ENERGY - DOMESTIC TAXES ON PETROLEUM AND PETROLIUM  
PRODUCTS

REF STATE 001950

1. INFORMATION REQUESTED REFTTEL OBTAINED, FROM US OIL SOURCES,  
FOLLOWS. PETROLEUM MARKET DISTRIBUTION ON THE MAINLAND  
IS MADE BY AND UNDER THE ADMINISTRATION AND CONTROL  
OF THE GOVT PETROLEUM MONOPOLY.

### 2. LIQUIFIED PETROLEUM GASES

SALES OF PROPANE, BUTANE, LPG MIX, 05 NAPHTHA/CONDENSATE  
ARE SUBJECT TO PETROLEUM MONOPOLY OF STATE. NO PRIVATE  
COMPANIES, EXCEPT BUTANO, S.A. AND GAS NATURAL, S.A.  
ARE AUTHORIZED TO IMPORT THE ABOVE PRODUCTS.

LIQUIFIED PETROLEUM GASES PAY A FEE TO THE PETROLEUM  
MONOPOLY AS A SUBSTITUTE FOR IMPORT DUTIES WHICH IS  
CALLED "RENTA DEL PETROLEO."

DETAILED FEES FOLLOW:        NET WEIGHT        FEE US  
                                 KILOGRAMMES        CENTS  
                                 PER KILO

BOTTLED BUTANE AND PROPANE:

BUTANE/PROPANE MIX        H 12.500        2.67

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PROPANE                    11.000        2.67

COMMERCIAL PROPANE	35.000	0.89	
DEODORIZED PROPANE, WITHOUT SULPHUR	11.000	2.67	
DEODORIZED PROPANE, WITHOUT SULPHUR	35.000	0.89	
COMMERCIAL BUTANE/PROPANE MIX IN BULK:		0.89	
METALURGICAL PROPANE, IN BULK			
(CONTENT HIGHER THAN 95 PER 100)		0.89	
DEODORIZED PROPANE, WITHOUT SULPHUR, IN CULK		0.89	
BOTTLES FOR DOMESTIC USE:			
PROPANE SUPPLIED BY CENTRALIZED INSTALLATIONS		0.89	
GASS SUPPLIED TO BOTTLING PLANTS FOR DOMESTIC USE		2.67	
PROPANE/BUTANE MIX XOR AUTOJATAXIS		2.67	
CENTS PER			
GALLON			

## 3. GASOLINES (SPECIAL TAX)

## AVIATION GASOLINES (AIRLINES AND MILITARY AIRCRAFT EXEMPT)

I.O.80/87	3.08
CIVIL AIRCRAFT	
I.O.100/130	3.08
CIVIL AIRCRAFT	
I.O.115/145	3.08
CIVIL AIRCRAFT	

## 4. MOTOR FUEL (DIPLOMATIC CORPS EXEMPT)

I.O.98 NORMAL USE	2.94
I.O.96 NORMAL USE	2.94
I.O.85 NORMAL USE	2.704
AGRICULTURE	1.293
COASTAL FISHING	1.176
I.O.62 NORMAL USE	2.704

## 5. KEROSENE (SEPCIAL TAX)

NORMAL KEROSENE FOR GENERAL USE	0.625
AGRICULTURAL FUEL	0.705
AVIATION:	
RD.2494	
CIVIL AIRCRAFT	0.682
-J.P. 4	
CIVIL AIRCRAFT	0.682
AIRLINE COMPANIES (EXCISE TAX)	0.033

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## YM GASOIL (SPECIAL TAX)

(GAS MANUFACTURERS,	-
AGRICULTURE,	-
SPANISH NAVY,	-
MERCHANT MARINE,	-
FISHING VESSELS, EXEMPT)	-
NORMAL USE	1.293

## 7. FUEL OIL (SPECIAL TAX)

HEAVY FUEL OIL	DOLLARS PER TON
(NATIONAL RAILWAYS,	-
FISHING VESSELS,	-
MERCHANT MARINE,	-
SPANISH NAVY, ALL EXEMPT)	-
DOMESTIC AND HEATING	8.02
INDUSTRIAL USE	0.774
GAS AND CEMENT FACTORIES	0.774
THERMIC CENTERS	0.774
FUEL OIL (LOW SULPHUR INDEX)	0.774
LIGHT FUEL OIL	
BOTTLED, BY TRUCK, OR IN BULK	0.182

8. LUBRICATING OILS                      CENTS PER  
KILOGRAM

LUBRICATING OILS, GREASES AND MIXED	0.352
PRODUCTS	

## 9. TAXES APPLYING IN CANARY ISLANDS      CENTS PER GALLON

## AVIATION FUELS

I.O. 100/130 & 115/145	0.056
MOTOR FUEL I.O. 85	1.975
MOTOR FUEL I.O. 96	3.903
AVIATION JET FUEL	0.033
NORMAL KEROSENS	0.042
GASOIL	0.042

## DOLLARS PER TON

DIESEL OIL (STA. CRUZ DE TENERIFE)	0.904
DIESEL OIL (LAS PALMAS DE G. CANARIA)	1.193
DIESEL FOR THERMIC PLANTS (LAS PALMAS)	2.083
INDUSTRIAL FUEL OIL	1.010
FUEL OIL FOR THERMIC AND	
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POTABLE WATER PLANTS	1.018
EATON	

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## Message Attributes

**Automatic Decaptioning:** Z  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** PETROLEUM, PETROLEUM PRODUCTS, ENERGY, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 10 JAN 1975  
**Decaption Date:** 28 MAY 2004  
**Decaption Note:** 25 YEAR REVIEW  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** MorefiRH  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
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**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
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**Document Source:** CORE  
**Document Unique ID:** 00  
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**Errors:** N/A  
**Film Number:** D750010-1102  
**From:** MADRID  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750162/aaaaccoe.tel  
**Line Count:** 156  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EB  
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**Original Handling Restrictions:** STADIS  
**Original Previous Classification:** n/a  
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**TAGS:** ENRG, SP  
**To:** STATE  
**Type:** TE  
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